

# **FISCAL NOTE**

## **SB 2346 - HB 2673**

February 28, 2004

**SUMMARY OF BILL:** Authorizes Davidson and Shelby Counties to impose a local litigation tax up to \$6.00 in civil and criminal cases in general sessions courts. Funds are to be deposited in the county general fund and earmarked to fund the general sessions judges' salaries. Existing law allows all counties, except Davidson and Shelby Counties, to impose such tax, subject to two-thirds vote of the county legislative body.

### **ESTIMATED FISCAL IMPACT:**

#### **Increase Local Govt. Revenues - Exceeds \$500,000/Permissive**

Estimate assumes:

- Approximately 80,000 civil and criminal general sessions court cases each year in Davidson County.
- Approximately 100,000 civil and criminal general sessions court cases each year in Shelby County.
- If Davidson and Shelby Counties adopt the \$6.00 litigation tax, proceeds from the tax will exceed \$500,000.
- Only 30-40% of litigation taxes are collected in criminal cases.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, appearing to read "James W. White".

James W. White, Executive Director